

HONORABLE RICARDO S. MARTINEZ

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

EVERGREEN SAFETY COUNCIL, a Washington
nonprofit corporation

Plaintiff/Counterclaim Defendant,

v.

RSA NETWORK, INC., a dba for Starfish Network,
Inc., a Utah corporation,

Defendant/Counterclaim Plaintiff.

No. 2:09-cv-1643

**EVERGREEN SAFETY COUNCIL'S
REPLY IN SUPPORT OF MOTION
FOR COSTS AND FEES**

Noted for July 27, 2011

**EVERGREEN SAFETY COUNCIL'S REPLY IN SUPP. OF
MOT FOR COSTS AND FEES**

333999.0074/5137071.1

LANE POWELL PC
1420 FIFTH AVENUE, SUITE 4100
SEATTLE, WASHINGTON 98101-2338
(206) 223-7000

1 Plaintiff Evergreen Safety Council (Evergreen) has moved for a discretionary award of
 2 costs and attorneys' fee on the ground that it is the prevailing party in this copyright case. Dkt. #
 3 33 (invoking 17 U.S.C. § 505). Evergreen prevailed on a laches defense and the Court dismissed
 4 RSA Network's copyright claims in their entirety. Throughout this litigation, RSA Network's
 5 pleadings consciously ignored the parties' interactions that occurred over a decade ago and that
 6 involved the manual now at issue. The prejudicial effect of those interactions coupled with RSA's
 7 continuing assertion of objectively unreasonable claims for willful infringement and for an
 8 injunction warrant the imposition of fee and costs award against RSA.

9 A. The Circumstances of this Case Warrant An Award of Fees and Costs.

10 The three categories of nonexclusive factors strongly favor a § 505 fee award.

11 1. Evergreen has achieved complete success. Evergreen is the prevailing party as a
 12 result of the dismissal order. Dkt. # 31.

13 2. RSA's counterclaim for willful infringement and its renewed claim for a prospective
 14 injunction are objectively unreasonable, close to frivolous, and vexatious. In its pleadings, RSA
 15 ignores the two decisions previously cited to demonstrate that time-based defenses have supported
 16 fee awards in other cases. Dkt. # 33 at 8:3-12.¹ Instead, RSA relies upon a Ninth Circuit decision
 17 that has no precedential value and that is distinguishable from the instant case because there was
 18 no prima showing of good faith.² Specifically, the case is inapplicable here because 1999 letter
 19 between the parties and the acknowledgement of Sorenson in the first three editions are prima
 20 facie evidence of Evergreen's good faith in publishing its manual.

21 Despite having in hand the evidence demonstrating Evergreen's good faith, RSA
 22 prosecuted a time barred claim and intentionally withheld the evidence when it responded to

23 ¹ Dkt. # 33 at 8:3-12 (citing *Bridgeport Music, Inc. v. Diamond, Ltd.*, 371 F.3d 883, 895-96 (6th Cir. 2004) (affirming
 24 fee award); *Ory v. McDonald*, 2003 U.S. Dist. Lexis 24383, 68 U.S.P.Q.2d (BNA) 1812 (C.D. Cal. Aug. 5, 2003),
aff'd, 141 Fed. Appx. 581 (9th Cir. 2005).

25 ² Dkt. # 37 at 3:7-9 & Ex. 1 to the pleading (citing and attaching *Winn v. Opryland Music Group, Inc.*, 22 Fed. Appx.
 26 728 (9th Cir. 2001); Dkt. # 37 at 4:23-5:6 (citing *Metcalf v. Bochno*, 2000 Fed. Appx. 635, 641 (9th Cir. 2006)).

1 written discovery. RSA produced the smoking gun letter only after the deposition. RSA offers no
 2 explanation why it initially withheld the letter in response to written discovery. Dkt. # 34 at p.
 3 2:2-6; *id.* at p. 2:16-20t (quoting Interrog. No. 10, RFP Nos. 9-10). RSA also fails to explain how
 4 it could claim willful infringement when its counsel had reviewed the letter sometime in 2010—
 5 before RSA filed its motion in 2011. Dkt. # 28, Dep. at 75:2-18 (“found an unopened envelope
 6 that had this letter inside but that was not opened until 2010” and had the letter “when we did the
 7 review and dissect of all these materials in preparation for this case”); *Id.* at 78:5-16. (he believed
 8 his counsel had a copy of it but did not produce it). The letter and Sorenson’s testimony
 9 demonstrate that the prosecution of the willful infringement counterclaim was objectively
 10 unreasonable.³ The assertion of RSA’s claim remains objectively unreasonable, if not frivolous.
 11 *See Danjaq LLC v. Sony Corp.*, 263 F.3d 942, 956-58 (9th Cir. 2001) (affirming decision that
 12 willful infringement or deliberate piracy exception to laches was not satisfied).⁴

13 RSA also argues laches does not bar an prospective injunction. Dkt. # 37 at 12-15. Yet, the
 14 Ninth Circuit in *Danjaq* concluded “laches may **bar** prospective injunctive relief” where “the
 15 feared future infringements are identical to the alleged past infringements” and “stem[] from the
 16 same claimed original sin.” 263 F.3d at 960 (bold added). Here, Evergreen’s old manuals stem
 17 from the same claimed original sin and new editions of the manual will not contain any challenged
 18 content because the manuals will use photographs of models instead of diagrams. Therefore, there

19 ³ *Milton H. Green Archives, Inc. v. Julien’s Auction House, LLC*, 2007 U.S. Dist. Lexis 96378 (C.D. Cal. Dec. 20,
 20 2007) (granting defendant attorney’s fees; “plaintiff’s allegation that [defendant] willfully infringed was close to
 21 frivolous . . . ‘willfully’ means *with knowledge* that defendant’s conduct constitutes copyright infringement.” (italics in
 22 original)). There are additional factors like the letter and the failure to produce it that distinguish this case from the
 23 decisions cited by RSA. *See, e.g., Ets-Hokin v. Skyy Spirits, Inc.*, 323 F.3d 763, 766 (9th Cir. 2003) (affirming denial
 24 of attorneys fees to prevailing defendant under the abuse of discretion standard, when the only *Fogerty* factor favoring
 25 an award was the degree of success); *Brayton Purcell, LLP. V. Recordon & Recordon*, 487 F. Supp.2d 1124, 1130
 26 (N.D. Cal. 2007) (affirming arbitration award *granting* plaintiff’s copyright infringement damages and *fees* and costs
but denying motion for post-arbitration fees); *id.* at 1130 (most of *Fogerty* factors favor defendant; no bad faith and not
 objectively baseless; plaintiff well compensated through arbitration award which included attorney’s fees and costs).

⁴ *Entm’t. Research Group, Inc. v. Genesis Creative Group, Inc.*, 122 F.3d 1211, 1229 (9th Cir. 1997) (affirming
 appropriateness of fee award; ruling lack of evidence to support claims satisfied objectively unreasonableness
 standard).

1 can be no prospective infringement of RSA's diagrams. In summary, RSA's continuing conduct
 2 is objectively unreasonable, frivolous, and vexatious (or any one of these factors) and satisfies the
 3 first category of *Fogerty* factors which strongly favor a fee award against RSA.

4 3. The considerations of compensation and deterrence favor an award. As to the
 5 compensation factor, Evergreen's declaratory action did not seek damages but rather sought
 6 declaratory relief after receiving demands that threatened a suit. "When the prevailing party is the
 7 defendant, who by definition receives not a small award, but no award, the presumption in favor
 8 of awarding fees is very strong." *Milton H. Green Archives, Inc.*, 2007 U.S. Dist. Lexis 96378
 9 *16 (citing *Assessment Tech. of WI LLC v. WIREDATA, Inc.*, 361 F.3d 434, 437 (7th Cir. 2004)).⁵

10 Evidence Rule precludes the admission of settlement communications as evidence. RSA
 11 refers to "settlement discussions" and makes the conclusory assertion: "Thus, there was no delay."
 12 Dkt. # 37 at 2:9-17. This conclusory statement ("Thus, there was no delay") is a meritless ploy to
 13 invoke ER 408(b)'s use of settlement discussions to "negate a contention of undue delay." But
 14 Evergreen has made no affirmative claim for undue delay in RSA's assertion of the meritless
 15 counterclaim. Rather, that particular delay of almost one year provided RSA with the ample
 16 opportunity to avoid liability for the fees incurred in this case – had RSA decided to drop its
 17 claims based on its knowledge of the letter, the shared copy of the manual, and the Sorenson
 18 acknowledgements that formed the basis for a complete dismissal of RSA's claims.⁶ In contrast,

19 ⁵ "[A]n award of fees may be necessary to enable the party possessing a meritorious . . . defense to press it to a
 20 successful conclusion rather than surrender it because the cost of vindication exceeds the private benefit to the party."
 21 *WIREDATA, Inc.*, 361 F.3d at 437. *Bridgeport Music, Inc.*, 371 F.3d at 895-96 (stating "district court found it was
 22 objectively unreasonable for plaintiffs to have argued that the claims against Diamond Time were not time barred" and
 23 stating "district court inferred from the way the case was commenced and the fact that plaintiffs continued to prosecute
 this case . . . 'for the sole purpose of extracting a settlement based on the cost of litigating further.' . . . Although
 plaintiffs deny such motivation, the district court certainly had a basis to infer that the litigation was undertaken and
 prosecuted in a fashion that would multiply the fees and encourage nuisance settlement. We can find no clear error in
 this regard.").

24 ⁶ *Pythagoras Intellectual Holdings, LLC v. Stegall*, 2009 U.S. Dist. Lexis 97115, *10-11 (C.D. Cal. Oct. 5, 2009)
 25 (awarding fees against plaintiffs; need for compensation was strong where plaintiffs had numerous opportunities to
 26 withdraw their claims before they were dismissed, failed to produce information in discovery, and asserted frivolous
 claims).

1 the delay that Evergreen has affirmatively claimed was prejudicial consisted of the preceding
2 decade during which witnesses died and moved, records were destroyed, and Evergreen sold over
3 15,000 manuals.

4 Evergreen's motion for fees is based in part on RSA's decision to ignore the red flags of
5 laches and mootness that were raised in the answer to the RSA's counterclaim. Dkt. # 33 at 4:11-
6 18. In response, RSA contends: "Evergreen argues that it has a limited inventory in its fourth
7 edition but did not disclose to RSA the number of manuals it had. Evergreen later admitted that
8 there were thousands of fourth edition manuals still unused." Dkt. # 37 at 2:17-20. This is an
9 inaccurate statement regarding the sequence of events. Actually, on September 27, 2010,
10 Evergreen informed RSA that it had in stock less than 4,000 manuals which it estimated the
11 inventory would be depleted within eighteen months. *Attach. A*, emails, Sept. 27, 2010. These
12 attached emails demonstrate that RSA's statement that Evergreen "did not disclose to RSA the
13 number of manuals it had" (Dkt. # 37 at 2:18) is false. Six weeks after this disclosure, RSA filed
14 the willful infringement counterclaim. Dkt. # 9. Evergreen's answer then confirmed "Evergreen
15 has a limited inventory of the fourth edition and plans to publish a fifth edition. Sorenson's
16 counsel was informed of these . . . facts before RSA filed its counterclaim." Dkt. # 11 at 2:16-18.
17 Despite these red flags, RSA prosecuted a summary judgment motion for willful infringement and
18 a prospective injunction. Those claims had no merit. *See Danjaq*, 263 F.3d at 956-58, 960
19 (denying willfulness and deliberate pirating exception to laches and denying a prospective
20 injunction).

21 As to the deterrence consideration, the ten year delay caused financial prejudice to
22 Evergreen. As a nonprofit, Evergreen's income tax returns are available for inspection at its
23 offices. Like other nonprofits, its tax returns are posted on the internet.⁷ Its return for 2009 shows
24

25 ⁷ [<http://nccsdataweb.urban.org/PubApps/search.php>].
26

1 it sold 1,894 manuals that year.⁸ The tax return also has the revenue and costs for its traffic safety
 2 programs in general. *Attach. B* (compiling extracts of earlier tax returns). As stated in
 3 Evergreen's dispositive pleading, over 16,000 students had attended Evergreen's PEVO program.
 4 Dkt. # 28 at 3:24-25. RSA noticed Evergreen's growth and sought to cripple a competitor and to
 5 free-ride on its economic success. RSA has also admitted that it made similar claims against
 6 agencies in other states and was considering actions against others. Dkt. # 28 Dep. at 141:7-142:8
 7 (demands to North Carolina and Oklahoma); Dkt. # 21 at p. 7:1-22 (demands and alleged license
 8 agreement).

9 RSA's claims border on copyright misuse where a party attempts to extend copyright
 10 protection to public domain data.⁹ As support for the reasonableness of its positions, RSA states
 11 "this Court found that . . . Evergreen's manual diagrams 'depict the same idea, with slight
 12 variations in expression and style.'" Dkt. # 37 at 7:3-6-16 (citing Dkt. # 31 at 3:22, 4:1). But the
 13 ruling (the "diagrams 'depict the same idea, with slight variations of expression of style") is
 14 consistent with restricted protection afforded to the diagrams depicting dangerous traffic situations
 15 – copyright protects only the expressions and not the idea.

16 Finally, RSA asserts "an unexpected award of fees would severely, negatively affect RSA
 17 and could put it out of business." Dkt. #37 at 9:8-13.¹⁰ There is no evidentiary support for these
 18 conclusory assertions, and RSA earlier refused to produce its financial records.¹¹ In summary, the
 19 objectively unreasonable willful infringement claim circumstances of this case strongly support
 20 the imposition of costs, expenses, and fees against RSA.

21
 22
 23 ⁸ *Id.*

⁹ See *WIREdata, Inc.*, 361 F.3d at 437.

¹⁰ *Cf. MiTeck Holdings, Inc. v. Arce Eng'g*, 198 F.3d 840, 841, 843 (11th Cir. 1999) ("the district court should consider not whether the losing party can afford to pay the fees.").

¹¹ Dkt. # 28 at 15:16-16:2 & n. 82 ("RSA refused to produce 'transactional, bookkeeping, accounting, and financial records that indicate your revenue, expenses, and income from pilot/escort manuals, training and related services.'")

B. The Amount of Costs, Expenses and Fees Is Reasonable.

Evergreen has requested \$6,110 in costs and expenses. RSA failed to dispute either the nature of the costs and expenses and or the dollar amount. If the court concludes there is entitlement, those amounts should be awarded.

RSA disputes the reasonableness of the \$49,262 fee claim. Scott and Spellman's work was performed on a pro bono basis for a nonprofit corporation; the time was contemporaneously recorded. Only the time for these two persons was included. The hourly rates are those charged other clients and is consistent with market data.¹² Scott's hourly rate of \$305 is reasonable. Ms. Scott is a fourth year associate who works in the area of copyright and trademark law. She is admitted to practice in both New York and Washington and her previous third-year associate rate has been deemed reasonable in other successful petitions requesting fees.¹³

RSA's pursuit of an unscheduled dispositive motion caused the acceleration, disruption, and inefficiencies in the response made by Evergreen's team such as the use of a draft transcript. RSA should bear the burden of those inefficiencies. Evergreen has applied a ten percent haircut as an adjustment to the lodestar to account for other inefficiencies. The time spent on the fee application and reconsideration motion are compensable.¹⁴

Respectfully submitted this 22th day of July, 2011.

LANE POWELL PC
By s/David C. Spellman
David C. Spellman, WSBA No. 15884
Tiffany Scott, WSBA No. 41740
Attorneys for Plaintiff

¹² See *Pelletz v. Weyerhaeuser Co.*, 592 F. Supp. 2d 1322, 1326-27 (W.D. Wash. 2009) (finding rates of \$415-\$660 per hour and \$475-\$760 reasonable for Seattle firms); see also *Sportsfragrance, Inc. v. Perfumer's Workshop Int'l, Ltd.*, 2009 U.S. Dist. LEXIS 60597, No. C09-177Z *5-6 (W.D. Wash. June 30, 2009) (finding rates of \$205-375 per hour reasonable).

¹³ See *Electric Mirror, LLC v. Janmar Lighting, Inc.*, 2:10-cv-00976-RSL (W.D. Wash. 2010), Dkt. # 34 and 40.

¹⁴ *Anderson v. Dir., of Office Workers Compensation Programs*, 91 F.3d 1322, 1325 (9th Cir. 1996) (time for fee application recoverable).

UNITED STATES DISTRICT COURT

CERTIFICATE OF SERVICE

I, Julie Kelly, hereby make the following Declaration from personal knowledge:

On July 22, 2011, I presented the foregoing document to the Clerk of the Court for filing and uploading to the CM/EFC system.

In accordance with their ECF registration agreement and the Court's rules, the Clerk of the Court will send e-mail notification of such filings to the following attorney(s):

Blake T. Ostler
Jeffrey Olsen
MacKey Price Thompson & Ostler,
57 West 200 South, Suite 350,
Salt Lake City, UT 84101-3663
supes00@gmail.com
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Whitaker Law Group
1218 Third Ave, Suite 1809
Seattle, Washington 98101
john@wlawgrp.com

s/Julie Kelly
Julie Kelly

ATTACHMENT A

Spellman, David

From: Spellman, David
Sent: Monday, September 27, 2010 10:25 AM
To: 'Blake Ostler'
Cc: Jef Olsen
Subject: RE: ER 408

Evergreen has an inventory that it estimates will be depleted within the next eighteen months.

Spellman, David

From: Spellman, David
Sent: Monday, September 27, 2010 10:47 AM
To: 'Jef Olsen'; blake ostler
Subject: RE: ER 408

Less than 4,000

ATTACHMENT B

Form

990**Return of Organization Exempt From Income Tax**

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2000

Open to Public Inspection

Department of the Treasury
Internal Revenue Service**A** For the 2000 calendar year, or tax year period beginning **July 1**, 2000, and ending **June 30**, 2001

- B** Check if applicable:
- ☐ Change of address
- ☐ Change of name
- ☐ Initial return
- ☐ Final return
- ☐ Amended return

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

Evergreen Safety Council

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

401 Pontius Ave N

City or town, state or country, and ZIP code

Seattle, WA 98109-5423

D Employer identification number

91 : 0599376

E Telephone number

(206) 382-4090

F Check ☐ if application pending**G** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (Insert no. ☐ 527 or ☐ 4947(a)(1))

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: H and I are not applicable to section 527 orgs.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See Inst.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit group exemption no. (GEN) ▶**L** Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ) ▶ ☒**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	315	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	315	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,631,691	
	3 Membership dues and assessments	3	62,676	
	4 Interest on savings and temporary cash investments	4	30,416	
	5 Dividends and interest from securities	5		
	6a Gross rents	6a		
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7 Other investment income (describe ▶)	7			
Revenue	8a Gross amount from sales of assets other than inventory	(A) Securities	8a	6,199
	b Less: cost or other basis and sales expenses		8b	6,299
	c Gain or (loss) (attach schedule)		8c	<100>
	d Net gain or (loss) (combine line 8c, columns (A) and (B))		8d	<100>
	9 Special events and activities (attach schedule)			
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
	b Less: direct expenses other than fundraising expenses	9b		
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
	10a Gross sales of inventory, less returns and allowances	10a	51,698	
	b Less: cost of goods sold	10b	42,076	
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	9,622	
	11 Other revenue (from Part VII, line 103)	11	1,088	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,735,708		
Expenses	13 Program services (from line 44, column (B))	13	1,167,371	
	14 Management and general (from line 44, column (C))	14	560,736	
	15 Fundraising (from line 44, column (D))	15		
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 13 and 14, column (A))	17	1,728,107	
	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	7,601	
Net Assets	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	639,187	
	20 Other changes in net assets or fund balances (attach explanation)	20	<358>	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	646,430	

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Cat. No. 11282Y

Form 990 (2000)

Form 990 (2000)

Page 2

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 20.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25	76,238	76,238	
26 Other salaries and wages	26	801,788	699,021	102,767
27 Pension plan contributions	27	11,259	11,259	
28 Other employee benefits	28	41,805	28,271	13,534
29 Payroll taxes	29	41,068	29,383	11,685
30 Professional fundraising fees Bad Debt	30	656	656	
31 Accounting fees Professional Fees	31	9,794	9,794	
32 Legal fees Insurance	32	44,423	32,803	11,620
33 Supplies	33	338,522	320,591	17,931
34 Telephone	34	17,960	17,960	
35 Postage and shipping	35	51,528	18,587	42,941
36 Occupancy	36	89,632	10,702	78,930
37 Equipment rental and maintenance	37	16,557	16,557	
38 Printing and publications	38	76,368	28,934	47,434
39 Travel	39	5,047	2,866	2,181
40 Conferences, conventions, and meetings	40	13,457	13,457	
41 Interest	41	4,074	4,074	
42 Depreciation, depletion, etc. (attach schedule)	42	35,290	35,290	
43 Other expenses (itemize): a Taxes	43a	24,311	24,311	
b Miscellaneous	43b	12,642	6,213	18,429
c Meals	43c	4,145	4,145	
d Bank Charges & Fees	43d	11,543	11,543	
e	43e			
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15 .	44	1,728,107	1,167,371	560,736

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ☐ Yes ☒ No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 23.)

What is the organization's primary exempt purpose? <u>Safety Training</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a <u>Traffic & Highway Education - Safe driving classes & self instruction & instructor training, Traffic Awareness Clinic for juveniles, SAIFer driver program in Oregon, Pilot Escort Vehicle Operator training</u> (Grants and allocations \$ _____)	132,924
b <u>Industrial Safety & Health - First Aid/CPR instructor training, Lift Truck/Mobile Equipment instructor class, Flagger & Traffic Control Supervisor instructor training, safety compliance with OSHA & WISHA</u> (Grants and allocations \$ _____)	625,668
c <u>Motorcycle Safety - Motorcycle Safety Foundation with the State of Washington Dept. of Licensing sponsored program, Sidecar/Trike Motorcycle safety nationwide</u> (Grants and allocations \$ _____)	379,593
d <u>Membership/Chapter Sales - Sale of Safety Products through the National Safety Council at discounted rate. Serving around 300 companies in Washington & Oregon with discounts on classes and products with various companies</u> (Grants and allocations \$ _____)	29,186
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,167,371

EVERGREEN SAFETY COUNCIL'S REPLY IN SUPPORT OF
 MOT FOR COSTS AND FEES - 13

ECRP0183

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2001

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2001 calendar year, or tax year beginning July 1, 2001, and ending June 30, 2002**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

24814 *****AUTO**5-DIGIT 98109
 EVERGREEN SAFETY COUNCIL
 401 PONTIUS AVE N
 SEATTLE WA 98109-5423

D Employer identification number
91-0599376**E** Telephone number
(206) 382-4090**F** Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: ▶ www.esc.org**J** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (Insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ▶ ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Enter 4-digit GEN ▶**M** Check ▶ ☐ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**L** Gross receipts: Add lines 8b, 8c, 9b, and 10b to line 12 ▶**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16.)

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a			
b Indirect public support	1b			
c Government contributions (grants)	1c			
d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			1,391,555
3 Membership dues and assessments	3			78,284
4 Interest on savings and temporary cash investments	4			29,813
5 Dividends and interest from securities	5			
6a Gross rents	6a	NA		
b Less: rental expenses	6b	NA		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c			NA
7 Other investment income (describe ▶)	7			NA
8a Gross amount from sales of assets other than inventory	8a	8,300		
b Less: cost or other basis and sales expenses	8b	4,267		
c Gain or (loss) (attach schedule)	8c	4,033		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d			4,033
9 Special events and activities (attach schedule)				
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	NA		
b Less: direct expenses other than fundraising expenses	9b	NA		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			NA
10a Gross sales of inventory, less returns and allowances	10a	245,092		
b Less: cost of goods sold	10b	155,296		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			89,796
11 Other revenue (from Part VII, line 103)	11			8,239
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			1,601,720
13 Program services (from line 44, column (B))	13			906,714
14 Management and general (from line 44, column (C))	14			600,406
15 Fundraising (from line 44, column (D))	15			
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 13 and 14, column (A))	17			1,507,120
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			94,600
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			646,430
20 Other changes in net assets or fund balances (attach explanation)	20			13,426
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			754,456

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2001)

Form 990 (2001)

Page 2

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) . . . (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule).	24			
25	Compensation of officers, directors, etc.	25	110,321	110,321	
26	Other salaries and wages	26	769,670	694,614	75,056
27	Pension plan contributions	27	10,926	10,926	
28	Other employee benefits	28	50,323	34,065	16,258
29	Payroll taxes	29	54,180	32,593	21,596
30	Professional fees. Bad Debt.	30	6,893	6,893	
31	Professional fees.	31	9,407	9,407	
32	Insurance	32	33,415	22,844	10,571
33	Supplies	33	93,871	72,965	20,906
34	Telephone	34	16,832	16,832	
35	Postage and shipping	35	43,087	9,796	33,291
36	Occupancy	36	100,402	7,555	92,847
37	Equipment rental and maintenance	37	30,610	30,610	
38	Printing and publications	38	63,698	13,046	50,647
39	Travel	39	6,485	2,755	3,730
40	Conferences, conventions, and meetings	40	2,859	2,859	
41	Interest	41	2,799	2,799	
42	Depreciation, depletion, etc. (attach schedule)	42	37,707	37,707	
43	Other expenses not covered above (itemize): a Taxes.	43a	22,695	22,695	
b	Miscellaneous	43b	24,849	16,481	8,368
c	Meals	43c	4,805	4,805	
d	Bank charges & fees	43d	10,994	10,994	
e	Scholarships	43e	288	288	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	1,507,120	906,714	600,406

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24.)What is the organization's primary exempt purpose? Safety Training

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a Traffic & Highway Education - Safe Driving classes in WA & OR. Pilot Escort Vehicle Operator training - Instructor Certifications for Flaggers & Traffic Control Supervisors in WA and OR (Grants and allocations \$ _____)	236,432
b Industrial Safety & Health - First Aid/CPR Instructor Certification, Lift Truck/Mobile Equipment Instructor certification, Safety & Health Specialist certification, Health & safety Technician certification, Safety Compliance with OSHA (Grants and allocations \$ _____)	344,791
c Motorcycle Safety - Motorcycle Safety Foundation with the State of WA Dept. of Licensing sponsored program - Experienced Motorcycle Rider & Sidecar/Trike Motorcycle Safety Nationwide (Grants and allocations \$ _____)	285,762
d Membership & Public Service - Serving 300 companies in WA & OR with discounts on classes & products. Traffic Awareness Clinic for juveniles working with the King County Superior Court (Grants and allocations \$ _____)	39,729
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	906,714

Form 990 (2001)



Return Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning July 1, 2002, and ending June 30, 2003

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☒ Amended return
☐ Application pending

C Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

D Employer identification number
91-0599376

E Telephone number
(206) 382-4090

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) _____

G Web site: www.esc.org

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates _____
H(c) Are all affiliates included? ☐ Yes ☒ No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Enter 4-digit GEN _____

J Organization type (check only one) ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 1,809,732

M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Direct public support	1a	na	
	b	Indirect public support	1b	na	
	c	Government contributions (grants)	1c	na	
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	na	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,382,629	
	3	Membership dues and assessments	3	69,688	
	4	Interest on savings and temporary cash investments	4	25,612	
	5	Dividends and interest from securities	5	0	
	6a	Gross rents	6a	na	
b	Less: rental expenses	6b	na		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	na		
7	Other investment income (describe _____)	7	na		
Expenses	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	na
	b	Less: cost or other basis and sales expenses	8b	na	
	c	Gain or (loss) (attach schedule)	8c	na	
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	na	
	9	Special events and activities (attach schedule)			
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	na	
	b	Less: direct expenses other than fundraising expenses	9b	na	
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	na	
	10a	Gross sales of inventory, less returns and allowances	10a	323,143	
	b	Less: cost of goods sold	10b	127,733	
Net Assets	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	195,410	
	11	Other revenue (from Part VII, line 103)	11	8,660	
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,681,999	
	13	Program services (from line 44, column (B))	13	993,146	
	14	Management and general (from line 44, column (C))	14	590,826	
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses (add lines 16 and 44, column (A))	17	1,583,972	
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	98,027	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	754,456	
20	Other changes in net assets or fund balances (attach explanation)	20	31,226		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	883,709		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2002)

Form 990 (2002)

Page 2

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B) and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but not others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 96,163		96,163	
26 Other salaries and wages	26 827,576	725,198	102,378	
27 Pension plan contributions	27 8,748		8,748	
28 Other employee benefits	28 52,560	40,362	12,198	
29 Payroll taxes	29 56,485	36,981	19,504	
30 Professional fundraising fees, Bad. Debt	30 576		576	
31 Accounting fees, Professional	31 25,465		25,465	
32 Legal fees, Insurance	32 37,053	28,623	8,430	
33 Supplies	33 160,883	141,145	19,738	
34 Telephone	34 15,263		15,263	
35 Postage and shipping	35 36,332	5,736	30,596	
36 Occupancy	36 102,455	7,223	95,232	
37 Equipment rental and maintenance	37 15,277		15,277	
38 Printing and publications	38 41,898	2,875	44,773	
39 Travel	39 3,106	1,210	1,896	
40 Conferences, conventions, and meetings	40 3,468		3,468	
41 Interest	41 1,526		1,526	
42 Depreciation, depletion, etc. (attach schedule)	42 38,519		38,519	
43 Other expenses not covered above (itemize): a Taxes	43a 23,401		23,401	
b Miscellaneous	43b 16,398	9,543	6,855	
c Meals	43c 4,424		4,424	
d Bank charges & fees	43d 15,906		15,906	
e Scholarships	43e 490		490	
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 1,583,972	993,146	590,826	

Joint Costs. Check ☐ If you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)

What is the organization's primary exempt purpose? <u>Safety training & education</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)
a Traffic & Highway Education - Safe Driving classes in WA & OR, Pilot/Escort Vehicle Operator training - Instructor Certifications for Flaggers & Traffic Control Supervisors for WA & OR (Grants and allocations \$ _____)	225,945
b Industrial Safety & Health - First Aid/CPR Instructor Certification Lift Truck/Mobile Equipment Instructor certification, Safety & Health Specialist Certification, Health & Safety Technician Certification (Grants and allocations \$ _____)	331,526
c Motorcycle Safety - Working with Motorcycle Safety Foundation of WA Dept of Licensing for basic motorcycle training. Also provide training in experienced rider & Sidecar/Trike motorcycle safety nationwide. (Grants and allocations \$ _____)	395,878
d Membership & Public Service - Serving approximately 300 companies in WA OR, ID & AK with discounts on classes & products. Traffic Awareness Clinic for juveniles receiving tickets from King County Superior Court (Grants and allocations \$ _____)	39,797
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	993,146

Form 990 (2002)

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2003

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2003 calendar year, or tax year beginning July 1, 2003, and ending June 30, 2004**B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return☒ Amended return☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

105426 *****AUTO**5-DIGIT 98109

EVERGREEN SAFETY COUNCIL

401 FONTIUS AVE N

SEATTLE WA 98109-5423

F 35 I
B 11 S**D** Employer identification number

91 0599376

E Telephone number

(206) 382-4090

F Accounting method: ☐ Cash ☒ Accrual☐ Other (specify) ▶

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

If not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: www.esc.org**J** Organization type (check only one) ☒ 501(c)(3) (Insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,792,885**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received:				
a Direct public support	1a	NA		
b Indirect public support	1b	NA		
c Government contributions (grants)	1c	NA		
d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	NA		
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,410,288		
3 Membership dues and assessments	3	69,558		
4 Interest on savings and temporary cash investments	4	20,978		
5 Dividends and interest from securities	5			
6a Gross rents	6a	NA		
b Less: rental expenses	6b	NA		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	NA		
7 Other investment income (describe ▶)	7	NA		
8a Gross amount from sales of assets other than inventory	(A) Securities	8a	NA	
b Less: cost or other basis and sales expenses	8b	NA		
c Gain or (loss) (attach schedule)	8c	NA		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	NA		
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	NA		
b Less: direct expenses other than fundraising expenses	9b	NA		
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	NA		
10a Gross sales of inventory, less returns and allowances	10a	287,319		
b Less: cost of goods sold	10b	168,269		
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	119,050		
11 Other revenue (from Part VII, line 103)	11	4,742		
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,624,616		
13 Program services (from line 44, column (B))	13	1,037,000		
14 Management and general (from line 44, column (C))	14	750,412		
15 Fundraising (from line 44, column (D))	15			
16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 13 and 14, column (A))	17	1,787,412		
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	(162,796)		
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	883,709		
20 Other changes in net assets or fund balances (attach explanation)	20	(23,637)		
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	697,276		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2003)

Form 990 (2003)

Page 2

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22 0	0		
23	Specific assistance to individuals (attach schedule)	23 0	0		
24	Benefits paid to or for members (attach schedule)	24 0	0		
25	Compensation of officers, directors, etc.	25 75,598		75,598	
26	Other salaries and wages	26 881,842	736,929	144,913	
27	Pension plan contributions	27 8,149		8,149	
28	Other employee benefits	28 53,210	40,845	12,365	
29	Payroll taxes	29 61,968	41,234	20,734	
30	EXPENSES FOR PROGRAM SERVICES Bad Debt	30 2,403		2,403	
31	EXPENSES FOR PROGRAM SERVICES Professional fees	31 24,110		24,110	
32	EXPENSES FOR PROGRAM SERVICES Insurance	32 140,078	27,268	112,810	
33	Supplies	33 119,428	101,569	17,859	
34	Telephone	34 15,261		15,261	
35	Postage and shipping	35 37,620	7,521	30,099	
36	Occupancy	36 141,846	33,505	108,341	
37	Equipment rental and maintenance	37 16,511		16,511	
38	Printing and publications	38 82,999	32,144	50,855	
39	Travel	39 6,715	3,858	2,857	
40	Conferences, conventions, and meetings	40 13,039		13,039	
41	Interest	41 1,020		1,020	
42	Depreciation, depletion, etc. (attach schedule)	42 36,958		36,958	
43	Other expenses not covered above (itemize): a Taxes	43a 25,449		25,449	
b Miscellaneous	43b 19,423	12,127	7,296		
c Meals	43c 3,751		3,751		
d Bank charges & fees	43d 19,889		19,889		
e Scholarships	43e 145		145		
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44 1,787,412	1,037,000	750,412	

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? Safety Training & Education	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
Traffic & Highway Education - Safe Driving classes in WA & OR. Pilot Escort Vehicle Operator Training - Instructor Certification for Flaggers & Traffic Control Supervisors for WA & OR. (Grants and allocations \$ _____)	225,829
Industrial Safety & Health - First Aid/CPR & AED Instructor Certification Lift Truck Instructor Certification, Safety & Health Specialist Certification, Health & Safety Technician Certification, Safety compliance with OSHA (Grants and allocations \$ _____)	316,808
Motorcycle Safety - Working with Motorcycle Safety Foundation of WA, Dept. of Licensing for basic motorcycle training. Also provide training to experienced riders & Sidecar/Trike Motorcycle Nationwide. (Grants and allocations \$ _____)	452,793
Membership & Public Service - Serving approximately 300 companies in WA, OR, ID & AK with discounts on classes & products. Traffic Awareness Clinic for juveniles receiving tickets from King County. Superior Court - Juvenile Div (Grants and allocations \$ _____)	41,570
Other program services (attach schedule) (Grants and allocations \$ _____)	1,037,000
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	

Form 990 (2003)

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2004Open to Public
Inspection**A** For the 2004 calendar year, or tax year beginning July 1, 2004, and ending June 30, 2005**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please
use IR
label c
print c
type.
See
Specifi
Instruc
tions.

104888 *****AUTO**5-DIGIT 98109
 EVERGREEN SAFETY COUNCIL
 401 PONTIUS AVE N
 SEATTLE WA 98109-5423

P 34 R
B 9 S**D** Employer identification number

911 0599376

E Telephone number

(206) 382-4090

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶

are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list. See instructions.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶ www.esc.org**J** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 2,034,325**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 18 of the instructions.)

1 Contributions, gifts, grants, and similar amounts received:			
a Direct public support	1a	NA	
b Indirect public support	1b	NA	
c Government contributions (grants)	1c	NA	
d Total (add lines 1a through 1c) (cash \$ <u>NA</u> noncash \$ <u>NA</u>)	1d	NA	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,613,138	
3 Membership dues and assessments	3	73,658	
4 Interest on savings and temporary cash investments	4	21,287	
5 Dividends and interest from securities	5	NA	
6a Gross rents	6a	NA	
b Less: rental expenses	6b	NA	
c Net rental income or (loss) (subtract line 6b from line 6a)	6c	NA	
7 Other investment income (describe ▶)	7	NA	
8a Gross amount from sales of assets other than inventory	8a	36,454	
b Less: cost or other basis and sales expenses	8b	35,848	
c Gain or (loss) (attach schedule)	8c	606	
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	606	
9a Gross revenue (not including \$ <u>NA</u> of contributions reported on line 1a)	9a	NA	
b Less: direct expenses other than fundraising expenses	9b	NA	
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c	NA	
10a Gross sales of inventory, less returns and allowances	10a	282,255	
b Less: cost of goods sold	10b	134,922	
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	147,333	
11 Other revenue (from Part VII, line 103)	11	7,533	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,863,555	
13 Program services (from line 44, column (B))	13	1,145,212	
14 Management and general (from line 44, column (C))	14	668,187	
15 Fundraising (from line 44, column (D))	15	0	
16 Payments to affiliates (attach schedule)	16	0	
17 Total expenses (add lines 16 and 44, column (A))	17	1,813,399	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	50,156	
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	697,276	
20 Other changes in net assets or fund balances (attach explanation)	20	18,772	
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	766,204	

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2004)

Form 990 (2004)

Page 2

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 22 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	(cash \$ _____ noncash \$ _____)				
23	Specific assistance to individuals (attach schedule)	25	25		
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	65,516		65,516	
26	Other salaries and wages	961,442	806,191	155,251	
27	Pension plan contributions	8,996		8,996	
28	Other employee benefits	61,560	42,176	19,384	
29	Payroll taxes	62,074	43,581	18,493	
30	Professional fundraising fees	438		438	
31	Professional Fees	23,256		23,256	
32	Insurance	57,363	35,805	21,558	
33	Supplies	143,814	115,465	28,349	
34	Telephone	11,313		11,313	
35	Postage and shipping	43,304	10,371	32,933	
36	Occupancy	131,440	33,634	97,806	
37	Equipment rental and maintenance	14,619		14,619	
38	Printing and publications	108,753	53,607	55,146	
39	Travel	5,154	2,396	2,758	
40	Conferences, conventions, and meetings	14,958		14,958	
41	Interest	2,932		2,932	
42	Depreciation, depletion, etc. (attach schedule)	35,958		35,958	
43	Other expenses not covered above (itemize): a Taxes	28,246		28,246	
b	Miscellaneous	4,779	1,961	2,818	
c	Meals	4,592		4,592	
d	Bank Charges & fees	22,867		22,867	
e					
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	1,813,399	1,145,212	668,187	

Joint Costs. Check ☐ If you are following SOP 98-2.

 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See page 25 of the instructions.)

What is the organization's primary exempt purpose? <input type="checkbox"/> Safety Education	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)
a Traffic & Highway Education - Safe Driving classes in WA & OR, Pilot Escort Vehicle Operator Training - Instructor Certification for Flagger & Traffic Control Supervisor for WA & OR (Grants and allocations \$ _____)	298,761
b Industrial Safety & Health - First Aid/CPR & AED Instructor Certification Lift Truck Instructor Certification, Safety & Health Specialist Certification, Health & Safety Technical Certification, Safety Compliance with OSHA (Grants and allocations \$ _____)	348,571
c Motorcycle Safety - Working with Motorcycle Safety Foundation of WA Dept. of Licensing for basic motorcycle training. Also provide training for experienced riders & Sidecar/Trike Motorcycle training nationwide. (Grants and allocations \$ _____)	459,350
d Membership & Public Service - Serving approximately 300 companies in WA, OR, ID & AK with discounts on classes & products. Traffic Awareness Clinic for juveniles receiving tickets from King County Superior Court Juvenile Division (Grants and allocations \$ _____)	38,530
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services).	1,145,212

Form 990 (2004)

Form

990**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2005

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2005 calendar year, or tax year beginning July 1, 2005, and ending June 30, 2006

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

C Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: www.esc.org

J Organization type (check only one) ☒ 501(c)(3) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ If the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization chooses to file a return, be sure to file a complete return. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 1,875,783

D Employer identification number 91-0599376

E Telephone number (206) 382-4090

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? ☐ Yes ☐ No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Group Exemption Number ▶

M Check ☐ If the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	1a	NA		
	b	Indirect public support	1b	NA		
	c	Government contributions (grants)	1c	520		520
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2			1,421,887
	3	Membership dues and assessments	3			73,843
	4	Interest on savings and temporary cash investments	4			21,699
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a	NA		
b	Less: rental expenses	6b	NA			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			NA	
7	Other investment income (describe ▶)	7			NA	
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	NA	(B) Other	NA
	b	Less: cost or other basis and sales expenses	8a	NA		NA
	c	Gain or (loss) (attach schedule)	8b	NA		NA
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c	NA		NA
	8d		8d			NA
	9	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	NA		
	b	Less: direct expenses other than fundraising expenses	9b	NA		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			NA
	10a	Gross sales of inventory, less returns and allowances	10a	351,300		
b	Less: cost of goods sold	10b	188,746			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			162,554	
11	Other revenue (from Part VII, line 103)	11			6,534	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			1,687,037	
Expenses	13	Program services (from line 44, column (B))	13			1,072,347
	14	Management and general (from line 44, column (C))	14			638,396
	15	Fundraising (from line 44, column (D))	15			
	16	Payments to affiliates (attach schedule)	16			0
	17	Total expenses (add lines 16 and 44, column (A))	17			1,710,743
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18			< 23,706 >
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19			766,202
	20	Other changes in net assets or fund balances (attach explanation)	20			< 22,292 >
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			720,204

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2005)

Form 990 (2005)

Page 2

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22				
23	Specific assistance to individuals (attach schedule)	23	155	155		
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc.	25	80,000	80,000		
26	Other salaries and wages	26	945,218	803,432	141,786	
27	Pension plan contributions	27	8,693	8,693		
28	Other employee benefits	28	73,064	53,204	19,860	
29	Payroll taxes	29	62,742	39,561	23,181	
30	Professional fundraising fees	30	357		357	
31	Accounting fees	31	22,639		22,639	
32	Legal fees	32	32,819	20,762	12,057	
33	Insurance	33	107,112	80,838	26,274	
34	Supplies	34	12,288		12,288	
35	Telephone	35	25,571	7,883	17,688	
36	Postage and shipping	36	151,710	40,824	110,886	
37	Equipment rental and maintenance	37	12,853		12,853	
38	Printing and publications	38	41,405	13,611	27,794	
39	Travel	39	13,964	6,685	7,279	
40	Conferences, conventions, and meetings	40	13,348		13,348	
41	Interest	41	2,317		2,317	
42	Depreciation, depletion, etc. (attach schedule)	42	31,659		31,659	
43	Other expenses not covered above (itemize):					
a	Taxes	43a	27,534		27,534	
b	Miscellaneous	43b	12,808	5,392	7,416	
c	Meals	43c	5,504		5,504	
d	Bank charges & fees	43d	26,983		26,983	
e	43e				
f	43f				
g	43g				
44	Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44	1,710,743	1,072,347	638,396	

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Form 990 (2005)

Form 990 (2005)

Page 3

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ► <u>Safety education</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
<p>a <u>Traffic & Highway Education - Safe driving classes for 6,700 students in WA & OR. Pilot/Escort Vehicle Operator training for 3,100. Certification for 54 Flagger instructors. Certification for 532 Traffic Control Supervisors for WA & OR. Flagger instructors trained 27,800 flaggers</u></p> <p>(Grants and allocations \$ <u>0</u>) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	262,463
<p>b <u>Industrial Safety & Health - First Aid/CPR & AED instructor certification for 65. Lift truck instructor certification for 86. Safety & Health Specialists Certification for 26. Health & Safety Technician Certification for 6. Safety Compliance with OSHA</u></p> <p>(Grants and allocations \$ <u>0</u>) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	258,391
<p>c <u>Motorcycle Safety - Working with the Motorcycle Safety Foundation of the WA Dept of Licensing to train 3,200 basic motorcycle students. Also trained 187 experienced motorcycle students and 130 Sidecar/Trike Motorcycle students</u></p> <p>(Grants and allocations \$ <u>0</u>) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	512,441
<p>d <u>Membership & Public Service - Serving approximately 275 companies in WA, OR, ID & AK with discounts on classes & products. Also quarterly meetings. Traffic Awareness Clinic for under 16 juveniles receiving tickets from King County Superior Court. Juvenile Division for traffic & pedestrian offenses</u></p> <p>(Grants and allocations \$ <u>0</u>) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	39,052
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$) If this amount includes foreign grants, check here ► <input type="checkbox"/></p>	
<p>f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . ►</p>	1,072,347

Form 990 (2005)

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2006Open to Public
Inspection**A** For the 2006 calendar year, or tax year beginning July 1, 2006, and ending June 30, 2007**B** Check if applicable:

☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

200706 031630000 29 IB
 EVERGREEN SAFETY COUNCIL
 401 PONTIUS AVE N
 SEATTLE WA 98109-5423

I
R
S**D** Employer identification number

91 0599376

E Telephone number

(206) 382-4090

F Accounting method: ☐ Cash ☒ Accrual
☐ Other (specify) ▶

n and are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☐ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list. See instructions.)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No**I** Group Exemption Number ▶**M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Website: ▶ www.esc.org**J** Organization type (check only one) ▶ ☒ 501(c) (3) ◀ (Insert no. ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 2,068,851**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

1 Contributions, gifts, grants, and similar amounts received:					
a Contributions to donor advised funds	1a	NA			
b Direct public support (not included on line 1a)	1b	NA			
c Indirect public support (not included on line 1a)	1c	NA			
d Government contributions (grants) (not included on line 1a)	1d	NA			
e Total (add lines 1a through 1d) (cash \$ noncash \$)	1e	NA			
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	1,604,153			
3 Membership dues and assessments	3	75,588			
4 Interest on savings and temporary cash investments	4	21,940			
5 Dividends and interest from securities	5				
6a Gross rents	6a	NA			
b Less: rental expenses	6b	NA			
c Net rental income or (loss). Subtract line 6b from line 6a	6c	NA			
7 Other investment income (describe ▶)	7	NA			
8a Gross amount from sales of assets other than inventory	(A) Securities	8a	NA		
b Less: cost or other basis and sales expenses	(B) Other	8b	NA		
c Gain or (loss) (attach schedule)		8c	NA		
d Net gain or (loss). Combine line 8c, columns (A) and (B)		8d	NA		
9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>					
a Gross revenue (not including \$ of contributions reported on line 1b)	9a	NA			
b Less: direct expenses other than fundraising expenses	9b	NA			
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c	NA			
10a Gross sales of inventory, less returns and allowances	10a	363,671			
b Less: cost of goods sold	10b	206,915			
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c	156,756			
11 Other revenue (from Part VII, line 103)	11	3,499			
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12	1,861,936			
13 Program services (from line 44, column (B))	13	1,163,713			
14 Management and general (from line 44, column (C))	14	603,612			
15 Fundraising (from line 44, column (D))	15				
16 Payments to affiliates (attach schedule)	16				
17 Total expenses. Add lines 16 and 44, column (A)	17	1,767,325			
18 Excess or (deficit) for the year. Subtract line 17 from line 12	18	94,611			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	720,204			
20 Other changes in net assets or fund balances (attach explanation)	20	13,228			
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21	828,043			

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form **990** (2008)

Form 990 (2006)

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)	45	45		
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A (attach schedule)	80,000		80,000	
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)				
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)				
26	Salaries and wages of employees not included on lines 25a, b, and c	911,894	842,387	69,507	
27	Pension plan contributions not included on lines 25a, b, and c	8,092		8,092	
28	Employee benefits not included on lines 25a - 27	69,964	54,477	15,487	
29	Payroll taxes	56,131	43,173	12,958	
30	Professional fundraising fees	28,868		28,868	
31	Accounting fees	338		338	
32	Legal fees	55,104	33,863	21,241	
33	Supplies	335,145	306,507	28,638	
34	Telephone	12,360		12,360	
35	Postage and shipping	26,256	8,741	17,515	
36	Occupancy	157,247	39,911	117,336	
37	Equipment rental and maintenance	18,298		18,298	
38	Printing and publications	52,500	18,719	33,781	
39	Travel	19,335	6,022	13,313	
40	Conferences, conventions, and meetings	14,264		14,264	
41	Interest	1,770		1,770	
42	Depreciation, depletion, etc. (attach schedule)	28,234	7,066	21,168	
43	Other expenses not covered above (itemize):				
a	Taxes	29,621		29,621	
b	Miscellaneous	34,450	9,717	24,733	
c	Meals	7,832		7,832	
d	Bank Charges & Fees	26,492		26,492	
e					
f					
g					
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	1,974,240	1,370,628	603,612	

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;
 (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Form 990 (2006)

Form 990 (2007)

Page 2

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22a			
22b	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22b			
23	Specific assistance to individuals (attach schedule)	23 50	50		
24	Benefits paid to or for members (attach schedule)	24			
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	25a 82,400		82,400	
b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	25b			
c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	25c			
26	Salaries and wages of employees not included on lines 25a, b, and c	26 1,002,644	928,732	73,912	
27	Pension plan contributions not included on lines 25a, b, and c	27 9,391	9,391		
28	Employee benefits not included on lines 25a - 27	28 69,418	48,344	21,074	
29	Payroll taxes	29 58,356	44,789	13,567	
30	Professional fundraising fees	30 52,551		52,551	
31	Accounting fees, Bad Debt	31 116		116	
32	Legal fees, Insurance	32 47,079	37,314	9,765	
33	Supplies	33 141,898	116,086	25,812	
34	Telephone	34 11,319		11,319	
35	Postage and shipping	35 26,498	9,674	16,824	
36	Occupancy	36 170,501	48,615	121,886	
37	Equipment rental and maintenance	37 35,075		35,075	
38	Printing and publications	38 71,461	31,337	40,124	
39	Travel	39 18,162	6,087	12,075	
40	Conferences, conventions, and meetings	40 12,255		12,255	
41	Interest	41 1,301		1,301	
42	Depreciation, depletion, etc. (attach schedule)	42 30,408		30,408	
43	Other expenses not covered above (itemize):				
a	Taxes	43a 31,464		31,464	
b	Miscellaneous	43b 16,917	8,348	8,569	
c	Meals	43c 6,172		6,172	
d	Bank charges & Fees	43d 24,024		24,024	
e		43e			
f		43f			
g		43g			
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	44 1,919,460	1,288,767	630,693	

Joint Costs. Check ☐ If you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☐ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Form 990 (2007)

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ <u>Safety education</u>	Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
<p>All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)</p> <p>a <u>Traffic & Highway education: Safe driving classes for 2,938 students in WA & OR. Pilot/Escort Vehicle Operator training for 1,501. Certification for 172 Flagger instructors and 28,165 flaggers. Certification for 475 Traffic Control Supervisors for WA & OR. Held annual WA Traffic Safety Conference. Provide On-site training for organizations.</u></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	321,583
<p>b <u>Industrial Safety & Health: First Aid/CPR & AED Instructor certification for 128. Training for 17,572 first aid students. Lifttruck instructor certification for 115. Safety & Health Specialist Certification for 19. Health & Safety Technician certification for 24. Safety compliance with OSHA. Provide On-site training for organizations.</u></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	336,502
<p>c <u>Motorcycle Safety - Working with the WA Motorcycle Safety Program for the WA Dept of Licensing to train 3,262 novice motorcycle students. Also trained 310 intermediate students and 171 sidecar/trike motorcycle students. The sidecar program is owned by the Evergreen Safety Council.</u></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	578,912
<p>d <u>Membership & Public Service - Serving approximately 275 companies in WA, OR, ID & AK with discounts on classes & products. Quarterly meetings & safety support. Traffic Awareness Clinic for under 16 year old juveniles receiving tickets from King County Superior Court, Juvenile division for traffic & pedestrian offenses.</u></p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	51,770
<p>e Other program services (attach schedule)</p> <p>(Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p>f <u>Total of Program Service Expenses (should equal line 44, column (B), Program services).</u></p>	1,288,767

Form 990 (2007)

Form **990** **Return of Organization Exempt From Income Tax**
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 Department of the Treasury Internal Revenue Service

OMB No. 1545-0047
2008
 Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning **July 1**, 2008, and ending **June 30**, 2009

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C Name of organization **Evergreen Safety Council**
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
401 Pontius Ave N
 City or town, state or country, and ZIP + 4
Seattle, WA 98109-5423

D Employer identification number
91 0599376

E Telephone number
 (**206**) **382-4080**

G Gross receipts \$

F Name and address of principal officer: **Thomas E Odegaard**
12335 Upper Preston Rd S E Issaquah, WA 98027

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☒ No
 If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c) (**3**) (Insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: **www.esc.org**

K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: **1935** **M** State of legal domicile: **WA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: **Provide safety training for companies and individuals in the areas of first aid, traffic safety, driving safety, construction and occupational safety.**

2 Check this box ☐ If the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a) **3** **11**

4 Number of independent voting members of the governing body (Part VI, line 1b) **4** **0**

5 Total number of employees (Part V, line 2a) **5** **19**

6 Total number of volunteers (estimate if necessary) **6** **0**

7a Total gross unrelated business revenue from Part VIII, line 12, column (C) **7a** **0**

7b Net unrelated business taxable income from Form 990-T, line 34 **7b** **0**

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	0	178,846
9 Program service revenue (Part VIII, line 2g)	1,750,405	1,620,486
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	30,692	18,788
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	178,018	144,645
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,959,115	1,962,765
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,173,853	807,625
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶	745,607	1,162,966
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,919,460	1,970,591
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	39,655	<7,826>
19 Revenue less expenses. Subtract line 18 from line 12		
	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	1,073,349	1,016,797
21 Total liabilities (Part X, line 26)	188,166	198,462
22 Net assets or fund balances. Subtract line 21 from line 20	885,183	818,335

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Thomas E. Odegaard **11/13/2009**
 Signature of officer Date
Thomas E. Odegaard, President/Executive Director
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature: _____ Date: _____ Check if self-employed ☐ Preparer's identifying number (see instructions) _____
 Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Phone no.: _____

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☒ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2008)

Form 990 (2008)

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Part III Statement of Program Service Accomplishments (see instructions)

- 1 Briefly describe the organization's mission:
To prevent accidental deaths and injuries by being a resource for safety training, consulting and information for businesses and citizens of Washington State and the Greater Northwest. To improve safety in the workplace, on the highway, at home and at play.
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 285,394 including grants of \$ 120,708) (Revenue \$ 361,232)
HIGHWAY SAFETY - Training 70 Flagger instructors in Washington and Idaho. Sold 29,534 Flagger Handbooks in Washington, Oregon and Idaho which represents an approximate number of flagger students trained in these states. Provided Flagger training 54 times at the company's locations. Certified 540 Traffic Control Supervisors in Washington, Oregon and Idaho. Provided Traffic Control Supervisor training 11 times at the company's location. Certified 67 Pilot/Escort Vehicle Operator instructors. Sold 2,444 Pilot/Escort kits which approximately represents the number of students trained as Pilot/Escorts Vehicle Operators. Pilot/Escort Vehicle Operator training was provided 12 times at the company's location.

4b (Code:) (Expenses \$ 593,287 including grants of \$ 0) (Revenue \$ 809,067)
MOTORCYCLE SAFETY - Taught 3,734 students in the Novice Motorcycle Safety class. Taught 413 students in the Intermediate Motorcycle Safety class. Classes were held in Seattle, Renton, Kirkland and Kent Washington. Taught 181 students in the Sidecar/Trike Motorcycle Safety class. Classes were held in Moses Lake & Spokane Washington. Sidecar/Trike Motorcycle Instructor classes were held in Florida and Seattle, Washington. A total of 29 instructors were trained.

4c (Code:) (Expenses \$ 315,843 including grants of \$ 0) (Revenue \$ 357,690)
OCCUPATIONAL SAFETY & HEALTH - Certified 42 Safety & Health Specialist including 18 in Dutch Harbor, Alaska. This program consists of 15 classes taken over a 6 month period. Provided training on various safety & health topics 58 times at the company's location. Certified 10 Health & Safety Technicians. This program consists of 13 classes taken over a 6 month period. Certified 74 Forklift instructors. Certified 61 First Aid/CPR instructors. Sold 11,477 First Aid student guides which approximately represents the number of students trained in First Aid/CPR. Taught First/Aid/CPR 85 times at the company's location.

4d Other program services. (Describe in Schedule O.)
 (Expenses \$ 163,120 including grants of \$ 0) (Revenue \$ 150,635)

4e Total program service expenses ► \$ 1,357,644 (Must equal Part IX, Line 25, column (B).)

Form 990 (2008)

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2009**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning July 1 , 2008, and ending June 30 , 20 10	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Evergreen Safety Council
	D Employer identification number 91 0599376
	E Telephone number (206) 382-4090
	G Gross receipts \$ 1,805,950
F Name and address of principal officer: Thomas E Odegaard 12335 Upper Preston Rd SE Issaquah	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ www.esc.org	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation: 1935 M State of legal domicile: WA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>Provide safety training for companies and individuals in the areas of first aid, traffic safety, driving safety, construction and occupational safety.</u>		
	2 Check this box <input type="checkbox"/> If the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of employees (Part V, line 2a)	5	18
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	178,846	55,958
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,620,486	1,547,537
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,788	13,933
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	144,645	188,522
	12	1,962,765	1,805,950
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	807,625	773,722
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	-0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	1,162,966	1,187,976
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,970,591	1,961,698
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	-7,826	-155,748	
19 Revenue less expenses. Subtract line 18 from line 12	Beginning of Current Year	End of Year	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	1,016,797	850,190
	21 Total liabilities (Part X, line 26)	198,462	154,031
	22 Net assets or fund balances. Subtract line 21 from line 20	818,335	696,159

Part II Signature Block

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer <i>Thomas E. Odegaard</i>	Date <i>11/09/2009</i>
	Thomas E Odegaard, President/Executive Director	
	Type or print name and title	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	Phone no. ()	

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2009)

Form 990 (2009)

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Part III Statement of Program Service Accomplishments

- 1 Briefly describe the organization's mission:
To prevent accidental deaths and injuries by being a resource for safety training, consulting and information for businesses and citizens of Washington State and the Greater Northwest. To improve safety in the workplace, on the highway, at home and at play
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: 611430) (Expenses \$ 306,960 including grants of \$) (Revenue \$ 489,234)
Highway Safety - Training 138 Flagger Instructor in Washington & Idaho. Sold 28,644 Flagger Handbooks in Washington, Oregon and Idaho which represents an approximate number of flagger students trained in these states. Provided Flagger training 46 times at the client's location. Certified 445 Traffic Control Supervisors in Washington, Oregon and Idaho. Provided Traffic Control Supervisor training 32 times at the client's location. Certified 14 Pilot/Escort Vehicle Operator Instructors. Sold 1896 Pilot/Escort Kits which approximately represents the number of students trained as Pilot/Escort Vehicle Operators. Pilot/Escort Vehicle Operator training was provided 4 times at the client's location.

4b (Code: 611430) (Expenses \$ 666,473 including grants of \$) (Revenue \$ 858,687)
Motorcycle Safety - Taught 3895 students in the Novice Motorcycle Safety class. Taught 217 students in the Intermediate Motorcycle Safety class. Classes were held in South Seattle, Kirkland, Renton, and SeaTac Washington. Taught 205 students in the Sidecar/Trike Motorcycle Safety class. Classes were held in Moses Lake, Vancouver, Yakima and Seattle Washington.

4c (Code: 611430) (Expenses \$ 392,009 including grants of \$) (Revenue \$ 427,868)
Occupational Safety & Health - Certified 9 Safety & Health Specialists. This program consists of 15 classes taken over a 6 month period and was offered twice. Provided training on various safety & health topics 50 times at the client's location. Certified 4 Health & Safety Technicians. This program consists of 13 classes taken over a 6 month period. Certified 78 Forklift Instructors. Certified 138 First Aid/CPR Instructors. Sold 6323 First aid Student Guides. Sold 9927 first aid participant cards which approximately represents the number of students trained in First Aid/CPR. Taught First aid/CPR 19 times at the client's location.

4d Other program services. (Describe in Schedule O.)
 (Expenses \$ 135,730 including grants of \$) (Revenue \$ 126,158)

4e Total program service expenses 1,501,172

Form 990 (2009)